

INTER-OFFICE MEMORANDUM

Office of Accounts and Control

TO: Chief Payroll Officers **DATE:** December 12, 2002
FROM: Lawrence C. Franklin, Jr., State Controller
SUBJECT: **WITHHOLDING TABLES FOR 2003**

Attached are the Employer's Income Tax Withholding Tables for the calendar year 2003.

If you have any questions, you can direct them to Roberta Marocco at Robertam@gw.doa.state.ri.us or by calling her at 222-2673.

/hh
CPO: 03-08
Attachments

State of Rhode Island
OFFICE OF ACCOUNTS AND CONTROL
(FOR WAGES PAID ON OR AFTER 1/1/03)

A. FEDERAL/STATE WITHHOLDING ALLOWANCE:

The biweekly withholding allowance for both **Federal** and **State** purposes is \$117.31. Multiply this amount times the number of exemptions that the employee has claimed on his/her W-4.

B. FEDERAL WITHHOLDING—The percentage method table for the biweekly payroll is:

BIWEEKLY PAYROLL PERIOD

SINGLE person (including head of household)

If the amount of wages
(after subtracting
withholding allowances)
is:

The amount of income tax to
withhold is:

Not over \$102 \$0

Over —	But not over —		of excess over —
\$102	—\$329	10%	—\$102
\$329	—\$1,158	\$22.70 plus 15%	—\$329
\$1,158	—\$2,535	\$147.05 plus 27%	—\$1,158
\$2,535	—\$5,585	\$518.84 plus 30%	—\$2,535
\$5,585	—\$12,063	\$1,433.84 plus 35%	—\$5,585
\$12,063		\$3,701.14 plus 38.6%	—\$12,063

MARRIED person

If the amount of wages
(after subtracting
withholding allowances)
is:

The amount of income tax to
withhold is:

Not over \$248 \$0

Over—	But not over—		of excess over—
\$248	—\$710	10%	—\$248
\$710	—\$2,013	\$46.20 plus 15%	—\$710
\$2,013	—\$4,300	\$241.65 plus 27%	—\$2,013
\$4,300	—\$6,908	\$859.14 plus 30%	—\$4,300
\$6,908	—\$12,187	\$1,641.54 plus 35%	—\$6,908
\$12,187		\$3,489.19 plus 38.6%	—\$12,187

C. RHODE ISLAND WITHHOLDING—The percentage method table for the biweekly payroll is:

BIWEEKLY PAYROLL PERIOD

SINGLE person (including head of household)

If the amount of wages
is:

The amount of income tax to
withhold shall be:

NOT OVER \$102 \$0

Over —	But not over —		of excess over —
\$102	—\$1,158	\$0.00 Plus 3.75%	—\$102
\$1,158	—\$2,535	\$39.59 plus 7.00%	\$1,158
\$2,535	—\$5,585	\$136.03 plus 7.75%	—\$2,535
\$5,585	—\$12,063	\$372.35 plus 9.00%	—\$5,585
\$12,063		\$955.44 plus 9.90%	—\$12,063

MARRIED person

If the amount of wages
is:

The amount of income tax to
be withheld shall be:

NOT OVER \$248..... \$0

Over—	But not over—		of excess over—
\$248	—\$2,013	\$0.00 plus 3.75%	—\$248
\$2,013	—\$4,300	\$66.20 plus 7.00%	—\$2,013
\$4,300	—\$6,908	\$226.26 plus 7.75%	—\$4,300
\$6,908	—\$12,187	\$428.36 plus 9.00%	—\$6,908
\$12,187		\$903.45 plus 9.90%	—\$12,187